

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 76
WEST LAFAYETTE, INDIANA

January 1, 2004 to December 31, 2004

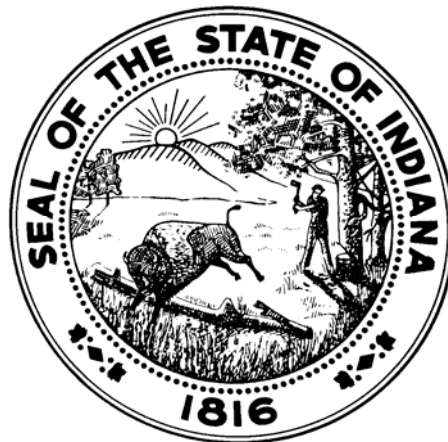


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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Gerald Coleman	01-06-02 to 02-29-04
	Mary DePrez	03-01-04 to 01-09-05
	Joel Silverman	01-10-05 to 01-11-09
Branch Manager	Sherri Van Hook	01-01-04 to 07-25-04
	Audra L. Linder	07-26-04 to 12-31-05



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Number 76 (Branch) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

December 1, 2005

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBER 76
 WEST LAFAYETTE, INDIANA
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS
 January 1, 2004 to December 31, 2004

	<u>Amount</u>
Collections:	
Registrations	\$ 3,718,838
Titles	832,721
Drivers licenses	238,571
Watercraft	51,639
Miscellaneous	<u>665</u>
Total	<u><u>\$ 4,842,434</u></u>
Distributions:	
State fees	\$ 1,684,378
County tax	2,685,167
Commission fees	<u>472,890</u>
Total	<u><u>\$ 4,842,434</u></u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 76
WEST LAFAYETTE, INDIANA
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 76
WEST LAFAYETTE, INDIANA
STATISTICAL INFORMATION
January 1, 2004 to December 31, 2004

<u>Transactions Processed</u>	<u>Quantity</u>
Vehicle registrations:	
Passenger	22,496
Motorcycle	801
RV (housecar)	375
Light truck	5,877
Other truck	181
Farm truck	125
Tractor	33
Trailer	2,087
Semitrailer	58
School and church bus	7
Other bus	27
Other	11
	<hr/>
Total vehicle registrations	<u>32,078</u>
Drivers licenses and permits:	
Drivers licenses/learners permits	11,803
CDL licenses/CDL permits	311
Placards	800
Other	5,844
	<hr/>
Total drivers licenses and permits	<u>18,758</u>
Titles:	
Vehicles	11,515
Watercraft	112
	<hr/>
Total titles	<u>11,627</u>
Total watercraft registrations	<u>470</u>

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 76
WEST LAFAYETTE, INDIANA
EXAMINATION RESULT AND COMMENT

TRANSFER OF FUNDS

Twenty of two hundred seventy six invoices were not transferred in accordance with the transfer schedule developed by the Bureau of Motor Vehicles.

All transfers must be made in accordance with the Bureau's prescribed transfer schedule.
(Branch Operations Policies and Procedures Manual, Journal Chapter)

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 76
WEST LAFAYETTE, INDIANA
EXIT CONFERENCE

The contents of this report were discussed on December 1, 2005, with Audra L. Linder, Branch Manager.